

way or the other to the economic well-being of state government. We contribute through our income tax. We contribute through our cigarette tax, our beer tax, our sales taxes, our licenses, our fees, and what have you. When we allow a special group, when we permit a special group to be exempted from that contribution, we begin to chip away at basic fairness and equity in our tax law. We provide a privileged few with a haven at the expense of the rest, and the best tax law is a law that all perceive to be fair and equitable in its treatment and in its application. Now, you know today that we as a state decided that we would not impose a property tax on farm equipment and wouldn't impose a property tax on farm livestock. Well, I was just kind of checking a book out here, we don't impose a sales tax on garden seeds, bulbs and plants. That is a \$220,000 loss. We don't impose a sales tax on seeds and annual plants, the products of which ordinarily constitute food. That is a \$6 million loss. We don't impose a sales tax on seed grasses and seed grains. That is a \$6 million loss. We don't impose a sales tax on fertilizers. That is an \$11 million loss. We don't impose a sales tax on the sales of animal life which constitute food. That is a \$170 million loss. We don't impose a sales tax on feed and feed supplements for animal life.

SENATOR CARSTEN: Thirty seconds.

SENATOR V. JOHNSON: \$35 million loss. And on and on and on. In fact, the amount of sales taxes that we impose on agricultural enterprises today are very modest. Senator Haberman would have us render what currently is modest into almost an immodest exemption. I suggest this bill be killed now, that discourse stop, that we show, all of us, our willingness to protect a tax base to assure equity, fairness and to save us \$4 million in unnecessary and unneeded tax expenditures.

SENATOR CARSTEN: Thank you, Senator Johnson. The question now is, shall LB 219 be indefinitely postponed? A green vote does kill the bill. A red vote does not kill the bill. Have you all voted? Senator Johnson.

SENATOR V. JOHNSON: I am going to ask for a call of the house, please.

SENATOR CARSTEN: Call of the house has been requested. All